

Ruling on working for the customs and tax department

I work in the Customs, but I have heard that this work is not permissible according to sharee'ah, so I have started to research this matter. I have been looking into it for long time but I have not reached any conclusion. I hope that you can explain the matter as much as possible.

Praise be to Allaah.

Firstly:

With regard to working in the customs and charging money on the goods and luggage that people bring with them, the basic principle is that it is haraam, because it involves wrongdoing and helping others in wrongdoing. It is not permissible to take the wealth of a man who is protected by sharee'ah unless he gives it willingly. The texts indicate that the maks (customs tax) is emphatically forbidden. For example, the Prophet (peace and blessings of Allaah be upon him) said concerning the Ghaamidi woman who committed zina and was stoned to death: "She has repented in such a way that if the one who collects the maks were to repent in this manner, he would be forgiven." Narrated by Muslim, 1695.

Al-Nawawi (may Allaah have mercy on him) said: This shows that the maks is one of the most heinous of the sins that doom a person to Hell, because it is repeatedly demanded and the one who does that wrongs too many people and takes their wealth unlawfully and spends it unlawfully.

Ahmad (17333) and Abu Dawood (2937) narrated that 'Uqbah ibn 'Aamir (may Allaah be pleased with him) said: I heard the Messenger of

Allaah (peace and blessings of Allaah be upon him) say: “ No one who collects the maks will enter Paradise. ”

Shu ' ayb al-Arna ' oot said: it is hasan because of corroborating reports. Al-Albaani classed it as da ' eef in Da ' eef Abi Dawood.

The maks is a tax that is imposed on people. The one who collects it is called maakis or makkaas or ' ashshaar, because he takes one-tenth (al- ' ushr) of the people ' s wealth. The scholars have described several forms of the maks, for example:

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It was something done by the people of the Jaahiliyyah, and it was money that were taken from vendors in the marketplaces.

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It was money that the zakaah-collector would keep for himself after collecting the zakaah

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It was money that was taken from merchants when they passed through, calculated on the basis of loads of goods, heads of livestock, etc. This is the most similar to modern-day customs.

These three kinds of maks were mentioned in ' Awn al-Ma ' bood, where the author says:

In the dictionary, maks means loss and wrongdoing, and money that was taken from vendors in the marketplace during the Jaahiliyyah. Or it is money taken by the zakaah-collector after he has finished collecting zakaah.

It says in al-Nihaayah: It is a tax that was collected by the maakis, who is the ‘ ashshaar.

In Sharh al-Sunnah it says: What is meant by the one who collects the maks is the one who takes it from the merchants when they pass through.

Al-Shawkaani said in Nayl al-Awtaar:

The one who collects the maks is the one who is in charge of the taxes that he collects from the people unlawfully.

The maks is haraam according to scholarly consensus, and some of the scholars have stated that it is a major sin.

It says in Mataalib Ooli al-Nuha (2/219):

It is haraam to collect tithes (take one-tenth) from the wealth of the Muslims and to impose taxes on the people in ways that are not prescribed in sharee’ ah, as the kings do. There is scholarly consensus on this point. Al-Qaadi said: There is no room for ijtihaad in this matter.

Ibn Hajar al-Makki said in al-Zawaajir ‘ an Iqtiraaf al-Kabaa’ ir (1/180):

The one hundred and thirtieth major sin is collecting the maks and anything that is involved in that, such as writing it down but not for the purpose of protecting people’s rights by recording it so that it may be returned at a future date. This is included in the verse in which Allaah says (interpretation of the meaning):

“ The way (of blame) is only against those who oppress men and rebel in the earth without justification; for such there will be a painful torment ”

[al-Shoora 42:42]

All of those who are involved in collecting the maks – those who write it down, those who witness it, those who weigh and measure it, etc – are among the greatest helpers of the oppressors, indeed they are themselves oppressors, for they take that to which they are not entitled and give it to those who are not entitled to it. Hence the collector of the maks will not enter Paradise, because his flesh is nourished on haraam things.

Moreover, they have been appointed for the purpose of wronging the people. From where will the collector of the maks give back to the people what he took from them? They will take from his good deeds, if he has any, and he is included in the words of the Prophet (peace and blessings of Allaah be upon him), as narrated in the saheeh hadeeth, “ Do you know who is the one who is bankrupt? ” They said: “ O Messenger of Allaah, among us the one who is bankrupt is the one who has no money or goods. ” He said: “ The one who is bankrupt among my ummah is the one who will come on the Day of Resurrection with prayer, zakaah and fasting (to his credit), but he slandered this one and beat that one, and took the wealth of this one. So they will all come and take from his good deeds, and if his good deeds run out before he has paid back all that he owes, some of their bad deeds will be taken and cast upon him, then he will be thrown into Hell. ”

It was narrated from ‘ Uqbah ibn ‘ Aamir that he heard the Messenger of Allaah (peace and blessings of Allaah be upon him) say: “ No collector of the maks will enter Paradise. ”

Al-Baghawi said: what is meant by the collector of the maks is the one who takes a maks or tithe from the merchants when they pass through in the name of zakaah.

Al-Haafiz al-Mundhiri said: But now they take a maks or one-tenth, and another tax with its own name. What they take is haraam

and forbidden, and they consume it like taking fire into their bellies. Of no use is their dispute before their Lord, and on them is wrath, and for them will be a severe torment [cf. al-Shoora 42:16].

Shaykh al-Islam Ibn Taymiyah (may Allaah have mercy on him) said in al-Siyaasah al-Shar'iyah, p. 115:

As for those who do not waylay people and rob them on the road, but rather take money in return for protection, or take taxes from wayfarers on heads of livestock, loads carried and so on, these are collectors of the maks who will suffer the same punishment as those who collect the maks. They are not bandits (who kill people and steal from them) who prevent people from travelling at all, but they will still be the most severely punished of all people on the Day of Resurrection, because

the Prophet (peace and blessings of Allaah be upon him) said concerning the Ghaamidi woman: “ She has repented in such a way that if the one who collects the maks were to repent in this manner, he would be forgiven. ”

The Standing Committee for Issuing Fatwas was asked about working in riba-based banks and working for the tax department or for the customs, where one inspects permissible goods and haraam goods such as alcohol and tobacco, and sets the taxes to be paid on them.

They replied:

If the work being done for the tax office is as described, then it is haraam, because it involves wrongdoing and injustice, and because it involves approving of haraam things and imposing taxes on them.

Fataawa al-Lajnah al-Daa'imah,
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Thus it should be clear that taking these taxes and payments, or writing them down, or helping with them, is emphatically haraam.

Secondly:

Seeing that this wrongdoing is prevalent among the Muslims, and that your refusing to work in this field will not change the situation, in this case, if we cannot do away with the evil altogether, we should strive to reduce it as much as possible.

If you work in this field with the aim of stopping oppression and reducing it for the Muslims as much as you can, then in this case you will be doing good. But whoever enters this field for the purpose of earning a salary, or to apply the (man-made) laws, and so on, it is a kind of oppression and wrongdoing, and he is one of those who collect the maksi. He does not take anything unlawfully from anyone but the equivalent will be taken from his good deeds on the Day of Resurrection. We ask Allaah to keep us safe and sound.

Shaykh al-Islam Ibn Taymiyah (may Allaah have mercy on him) said in Majmoo' al-Fataawa (28/284):

It is not permissible for a man to aid in oppression or wrongdoing. Cooperation is of two types:

1 – Cooperation in righteousness and piety, such as jihad, upholding the sacred limits set by Allaah, protecting people's rights, and giving people their dues. These are things that have been enjoined by Allaah and His Messenger.

2 – Cooperation in sin and transgression, such as helping to shed the blood of one who is protected by shara'ah, or taking the wealth of one who is protected by shara'ah, or beating one who does not deserve to be beaten, and so on. These are things that have been forbidden by Allaah and His Messenger.

Sharee'ah may be summed up in the words (interpretation of the meaning): " So keep your duty to Allaah and fear Him as much as you can " [al-Taghaabun 64:16] and in the words of the Prophet (peace and blessings of Allaah be upon him): " Whatever I enjoin upon you, do as much as of it as you can. " Narrated in al-Saheehayn. However, what we must strive to do is to achieve what is in the people ' s best interests and to reduce or cancel what is detrimental to their interests. If there is a conflict, then we should see where the interests of the Muslims are greater, then pursue that, even if that is at the expense of another interest of the Muslims. We should also strive to ward off the greater evil even if that means allowing a lesser evil. This is what is prescribed in Islam.

The one who helps others

in sin and transgression is the one who helps the wrongdoer in his wrongdoing. As for the one who helps the one who has been wronged to lessen

that wrong, or helps to ensure that his rights are restored, he is working for the one who has been wronged, not for the wrongdoer, like the one who lends money to the one who has been wronged.

For example, if the guardian of an orphan or the person in charge of a waqf is asked for money by an oppressor and he strives to ward

that off by giving less money to him or to someone else after trying hard to resist, then he has done well, and " No ground (of complaint) can there be against the Muhsinoon (good-doers " [al-Tawbah 9:91 – interpretation of the meaning]. Similarly if an unfair tax is imposed upon the people of a town, road, marketplace or city, and a man among them intervenes to ward

it off from them as much as possible, and he tries to divide it into installments so that it is within their ability to pay without trying to win concessions for himself or for any other person, and without taking any bribe, but rather he acts on their behalf, then he has done good. But usually the one who gets involved in such matters is working on behalf of the oppressors, siding with them, accepting bribes and letting some people off whilst imposing the charge on others. This is one of the worst kinds of wrongdoers who will be gathered in boxes of fire, them, their helpers and

the like, and they will be thrown into Hellfire.

And Allaah knows best.